



2024/353

19.1.2024

COMMISSION IMPLEMENTING REGULATION (EU) 2024/353
of 15 January 2024
concerning the classification of certain goods in the Combined Nomenclature

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾, and in particular Article 57(4) and Article 58(2) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 ⁽²⁾, it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation.
- (2) Regulation (EEC) No 2658/87 has laid down the general rules for the interpretation of the Combined Nomenclature. Those rules apply also to any other nomenclature which is wholly or partly based on it or which adds any additional subdivision to it and which is established by specific provisions of the Union, with a view to the application of tariff and other measures relating to trade in goods.
- (3) Pursuant to those general rules, the goods described in column (1) of the table set out in the Annex should be classified under the CN code indicated in column (2), by virtue of the reasons set out in column (3) of that table.
- (4) It is appropriate to provide that binding tariff information issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 34(9) of Regulation (EU) No 952/2013. That period should be set at three months.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The goods described in column (1) of the table set out in the Annex shall be classified within the Combined Nomenclature under the CN code indicated in column (2) of that table.

Article 2

Binding tariff information which does not conform to this Regulation may continue to be invoked in accordance with Article 34(9) of Regulation (EU) No 952/2013 for a period of three months from the date of entry into force of this Regulation.

Article 3

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.

⁽²⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 15 January 2024.

*For the Commission,
On behalf of the President,
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union*

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>Preparation consisting of 17 % by weight of the polycyclic peptide nisin mixed with 83 % by weight of sodium chloride.</p> <p>Sodium chloride is first added during a purification step in the production of nisin. In a subsequent step, further sodium chloride is added solely to standardise the preparation to a defined antibiotic activity.</p> <p>The preparation is used as a food additive to prevent bacterial growth.</p>	3824 99 96	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1 to Chapter 29 and the wording of CN codes 3824, 3824 99 and 3824 99 96.</p> <p>The sodium chloride contained in the preparation is added for standardisation and not nutritional purposes. The preparation is used as a technical food additive and is not considered as a mixture of chemicals with foodstuffs or other substances with nutritive value within the meaning of Note 1(b) to Chapter 38. Therefore, classification as a food preparation of heading 2106 is excluded (see the Harmonised System Explanatory Note (HSEN) to Chapter 38, General, fifth paragraph).</p> <p>Classification in Chapter 29 is excluded as sodium chloride has been deliberately added to render the preparation particularly suitable for specific use as a food additive with defined antibiotic activity. Moreover, sodium chloride is not an impurity resulting from the manufacturing process (see Note 1(a) to Chapter 29 and the HSEN to Chapter 29, General, point (A), second and fifth paragraphs).</p> <p>Consequently, the preparation is to be classified under CN code 3824 99 96 as other preparations of the chemical or allied industries, not elsewhere specified or included (see also by analogy the Harmonized System classification opinion 3824.99/3).</p>